

Commonwealth of Virginia  
Board of Accountancy  
3600 West Broad Street, Suite 378  
Richmond, Virginia 23230-4916  
Office (804) 367-8505, Fax (804) 367-2174  
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**Virginia Board of Accountancy  
VERIFICATION OF EXPERIENCE**

**The supervisor completing this Verification of Experience Form must seal the form in an envelope and sign his name across the back flap of the envelope. The supervisor should provide the sealed and signed envelope to the applicant to include with his application that is mailed to the Board office.**

**A SEALED ENVELOPE WITHOUT A SIGNATURE ON THE FLAP CANNOT BE ACCEPTED.**

1. Name \_\_\_\_\_  
First Middle Last Generation  
(SR, JR, III, etc.)
2. Social Security Number    -   -      
(Application will not be accepted without a Social Security Number or Control Number. See below. \*)
3. Employer \_\_\_\_\_
4. Mailing Address \_\_\_\_\_  
City, State, Zip Code \_\_\_\_\_
5. Dates of Employment From \_\_\_\_\_ To \_\_\_\_\_  
MM/DD/YY MM/DD/YY
6. Applicant's titles while employed with your organization.

Title	Grade Level (if applicable)	Dates

**\* State law requires every applicant for a license, certificate, registration or other authorization to engage in a business, trade, profession or occupation issued by the Commonwealth to provide a social security number or a control number issued by the Virginia Department of Motor Vehicles.**

7. Do you affirm that the applicant meets the following experience requirements as set forth below and in **18 VAC 5-21-30 D** of the *Virginia Board of Accountancy Regulations*, which states:

“Each applicant for initial issuance of a CPA certificate under this section shall provide documentation of having met the experience requirements established by § 54.1-4409 C of the *Code of Virginia*, which requires at least one year of acceptable experience in accounting or a related field. The experience may include providing any type of service or advice involving the use of accounting, management, financial, tax, or consulting advisory skills or services. Acceptable experience shall include employment in government, industry, academia or public accounting or related services. The applicant’s experience may be supervised by a non-CPA certificate holder, although, when completing the application for the CPA certificate, the experience must be verified by a CPA certificate holder. One year of experience shall consist of full- or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance” of aforementioned services.

No ☐ Yes ☐

8. Is the applicant a “*Supervising CPA*,” which is described in **18 VAC 5-21-50** of the *Virginia Board of Accountancy Regulations* as any individual CPA certificate holder who is responsible for supervising services involving the practice of public accounting, and signs or authorizes another person to sign the financial statement on behalf of the firm?

No ☐

Yes ☐ If yes, in addition to the one year of experience required to receive a CPA certificate, by signing this application, you affirm that, as required by **18 VAC 5-21-50**, the applicant has completed one year of additional experience in the practice of public accounting, with not less than **600** of these hours in the performance of audits if the services involve an audit or not less than **600** of these hours in the performance of reviews or audits if the services involve a review but not an audit. You also affirm your understanding that (i) one year of experience shall consist of no fewer than **2,000** hours of full- or part-time employment that extends over a period of no less than one year and no more than three years; (ii) the experience must have been gained under the direct supervision of a CPA licensed in any state; (iii) the “*practice of public accounting*” is defined in **18 VAC 5-21-10** as the giving of an assurance, in a report or otherwise, whether expressly or implicitly, unless this assurance is given by an employee to his employer; and (iv) that “*assurance*” is defined in **18 VAC 5-21-10** as any act or action, whether written or oral, expressing an opinion or conclusion about the reliability of a financial statement or about its conformity with any financial accounting principles or standards.

9. I confirm that this applicant has met the experience requirements described in question 7 above, and if applicable, the experience described in question 8 above.

Individual confirming applicant’s experience \_\_\_\_\_  
(Please print full name)

Title \_\_\_\_\_

Firm \_\_\_\_\_

CPA Certificate Number \_\_\_\_\_ State \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

☞ Copies of the aforementioned sections of the *Code of Virginia* and the *Virginia Board of Accountancy Regulations*, as well as all applicable forms and other information, may be obtained online at <http://www.boa.virginia.gov>, or by calling the Board office at (804) 367-8505.